



Department of Justice

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Middle District of Florida

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ORLANDO CORPORATIONS INDICTED FOR \$200 MILLION PAYROLL TAX FRAUD

Orlando, Florida - United States Attorney A. Brian Albritton and Victor Lessoff, Special Agent in Charge, IRS-Criminal Investigation, today announced the return of an indictment of **AEM, INC., d/b/a MIRABILIS HR (AEM); AQMI STRATEGY CORPORATION (AQMI); MIRABILIS VENTURES, INC. (MIRABILIS); PRESIDION SOLUTIONS, INC. (PRESIDION), and PROFESSIONAL BENEFIT SOLUTIONS, d/b/a PRESIDION SOLUTIONS VII, INC. (PBS)**, charging the corporations with conspiracy and wire fraud. The maximum penalty the corporations face, if convicted on all counts, is a fine of approximately \$400 million.

According to the indictment, the defendant corporations, along with Frank L. Amodeo (Amodeo) and his co-conspirators, controlled a web of one public and several private companies, including multiple employee leasing companies, also known as professional employee organizations (PEOs). The defendant corporations conspired with Amodeo and his co-conspirators to absolve themselves and the companies they controlled of the responsibility for existing payroll tax liabilities and to divert payroll tax funds paid by the PEO clients to the PEOs that Amodeo and his co-conspirators controlled.

There were a number of companies, including the defendant corporations and their affiliated corporations, controlled by Amodeo and his other co-conspirators, which played a part in the tax fraud, wire fraud, and obstruction scheme. Although Amodeo was not listed as a director, officer, or shareholder for some of the companies involved in the scheme, Amodeo and his co-conspirators directed the business activities of all the companies involved in the scheme.

The defendant corporations, Amodeo and one or more of his co-conspirators knowingly failed to remit to the Internal Revenue Service payroll taxes totaling approximately \$200,098,423.32, including approximately \$157,758,346.77 in FICA and withholding taxes.

On September 23, 2008, AMODEO, a 48-year-old resident of Orlando, pleaded guilty to conspiracy to commit wire fraud, obstruction of an agency proceeding, and impeding the Internal Revenue Service(IRS) in the assessment and collection of taxes; failure to remit payroll taxes; and obstruction of an agency proceeding. The maximum penalty AMODEO faces is 25 years' imprisonment, a \$1.25 million fine, and three years of supervised release. He is scheduled to be sentenced on January 16, 2009, at 9:00 a.m. before U.S. District Judge John Antoon II, at the Orlando Federal Courthouse.

The case was investigated by special agents of the Internal Revenue Service and will be prosecuted by Assistant United States Attorney I. Randall Gold.

_____An indictment is merely a formal charge that a defendant has committed a violation of the federal criminal laws, and every defendant is presumed innocent until, and unless, proven guilty.